Case No. 2:11-cv-05715-PJW Case No. 2:11-cv-05820-PJW ✓ Case No. 2:11-cv-05821-PJW Case No. 2:11-cv-05822-PJW

STIPULATED JUDGMENT

THE PARTIES STIPULATE that the Court may enter the following judgment

- 1. as to LSPB, LLC, the Notice of Final Partnership Administrative Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety except that the accuracy-related penalty shall be imposed at the rate of 35%;
- Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety except that the accuracy-related penalty shall be imposed at the rate of 35%;

- 3. as to WWA 16, LLC, the Notice of Final Partnership Administrative Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety except that the accuracy-related penalty shall be imposed at the rate of 30%; and
- 4. as to WWA 17, LLC, the Notice of Final Partnership Administrative Adjustment issued to Plaintiff for the taxable year 2001 is sustained in its entirety except that the accuracy-related penalty shall be imposed at the rate of 30%;

Each party is to bear its own costs of litigation, including attorney's fees.

12/3/12

Hon. Patrick J. Walsh

United States Magistrate Judge

DE CASTRO, WEST, CHODOROW, MENDLER, GLICKFELD & NASS, INC FOUR TEENTH FLOOR EAST 1096 CASTRO LOS ANGELES. CALIFORNIA 90024-3881 LOS ANGELES. CALIFORNIA 90024-3881 TELEPHONE (310) 478-2541 52 52 52 52 52 52 52 52 52 52 52 52 52 5